

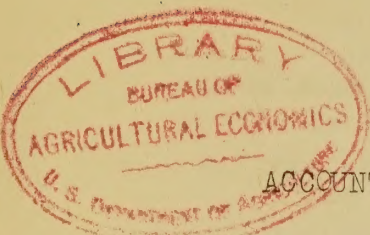
UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

ACCOUNTING AND OFFICE PROCEDURE FOR SECRETARIES AND TREASURERS
OF

COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

Effective March 1, 1937.



The secretaries and treasurers of County Agricultural Conservation Associations are requested to read carefully these instructions for securing, disbursing and accounting for funds covering County Association administrative expenses incurred after March 1, 1937, in order that reimbursement for such expenses may be handled with the least possible delay. If there are any steps in this procedure which are not entirely clear, the State Administrative Officer should be consulted.

The forms to be used in the county office in securing, disbursing, and accounting for funds to cover administrative expenses of County Associations are as follows:

SR-105	-- Estimate of Total Association Expenses.
ACP-9	-- Statement of Administrative Expenses.
ACP-10	-- Statement of Administrative Expenses (Continuation Sheet).
ACP-8	-- Voucher.
ACP-8a	-- Voucher Copy.
ACP-11	-- Receipt Schedule.
ACP-12	-- Individual Receipt.

This procedure assumes that the Articles of Association and the county roster of offices have been properly completed and approved, and that the treasurer of the County Association has been duly bonded. It is preferred, but not required, that Form SR-105 be signed and approved prior to the submission to the State office of claims for administrative expenses incurred by the County Association during the first month.

Forms ACP-9, ACP-10, ACP-8, and ACP-8a are to be used by the treasurer of the Association in preparing statements of administrative expenses incurred during a calendar month. These related forms must be prepared by the treasurer in accordance with the following procedure and transmitted in the same inclosure to the State office.

I. PREPARATION OF FORMS ACP-9 AND 10.

County Association expenses listed on Forms ACP-9 and 10 should be only those expenses which are provided for in the County Association Budget Form SR-105 and should not include the salaries of the County Agent or Assistant in Agricultural Conservation, nor should there be included any expenses incurred in connection with the 1936 Agricultural

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Conservation Program, or for any farm mapping by plane table or for stadia surveying, performed previous to June 30, 1937.

A. Time of Preparation.

1. At the close of business on the last work day of each month, the treasurer of the Association should prepare Form ACP-9, and Form ACP-10 if used, in quadruplicate. A copy of the approved applicable budget should be on hand and a determination should be made that:
 - (a) The rates of compensation for employees are not in excess of the rates approved by the Director of the Southern Division.
 - (b) The unit prices for materials or commercial services are not in excess of those approved in the budget.
 - (c) The total amount required for the month, as shown on the statement of administrative expenses, when added to estimated or actual expenditures for the other months in the quarterly period, does not exceed the approved budget amount for that period.
 - (d) The total amount on Form ACP-9 is the correct sum of all claims for services rendered or articles purchased during the calendar month, and that no items entered thereon have appeared on any previous Forms ACP-9 or 10.
2. If the total amount of expenses incurred during the month exceed the total of the budget for the quarterly period, the matter must be referred to the State Administrative Officer for the purpose of either disallowing certain items, adjusting the budget for any remaining period, or increasing the county budget for the fiscal year.
3. Each claim for personal services entered on Forms ACP-9 or 10 must list in column one (1) by type of employment the surname, the given name, and middle initial (if any) of employees to whom payment is due, his title in column two (2), the actual inclusive dates on which services were performed in column three (3), the total number of days worked in column four (4), the rate of compensation in column five (5), and the total amount in column six (6). If a claim is made for a fraction of a day, the fractional part of the day should be shown in parentheses after the date.

When claim is submitted for work performed on a holiday or Sunday, included within inclusive dates, a footnote should be made stating that the person actually performed services for the Association on that day.

B. Travel Expense.

1. No travel allowance will be permitted for travel within the County in which the Association operates. Any travel on official business outside of the County must first be approved by the State Director of Extension, and the original or a copy of the State Director's letter or telegram authorizing travel outside of the County must be attached to Form ACP-9 on which reimbursement therefor is claimed.
2. A travel allowance of 3 cents per mile will be made to officers of the County Association who travel outside of the County on Association business approved by the State Director of Extension. If two or more officers of the County Associations travel together on official business in a privately owned automobile, the officer furnishing the automobile may claim reimbursement at the rate of 5 cents per mile, in which case no travel allowance will be given to the officer or officers who accompany him on official business.
3. Insert the number of miles traveled in column seven (7) opposite the name of the individual requesting reimbursement. Insert in column eight (8) the result obtained by multiplying the mileage shown in column seven (7) by 3 cents or 5 cents as the case may be. Extend into column nine (9) the total of column six (6) and column eight (8).
4. Claims may be made for actual expenses for meals and lodging not to exceed \$4.00 for any one day while on official travel outside of the County. Such claim should be listed on Form ACP-9 in the section headed "Miscellaneous". Under the sub-heading "Nature of Service or Kind of Material", insert "Travel - Details Attached". A complete statement of actual expenses incurred, signed by the individual incurring the expense, must be attached to Form ACP-9 and approved by the secretary of the Association.

C. Miscellaneous Expenses.

Each claim on Form ACP-9 for commercial services, supplies, equipment, etc., must be made by the person or firm who is to receive payment. Describe fully the nature of each such expenditure. Commercial bills or invoices are required in support of all claims of more than one dollar for purchase of supplies or equipment or for commercial services performed. Such bills or invoices must be itemized as to the number of units purchased,

the cost per unit, and the total cost. Bills or invoices must be dated and submitted on printed letterheads of the concern, or must be signed by an authorized representative of the firm from which the purchase was made.

1. Bank Charges. In the event the bank in which funds of the Association are deposited charges for carrying the checking account and deducts the charges from the Association's balance, the amount of such deduction should appear as an item under "Miscellaneous Expenses". This should be listed opposite the name of the bank and should be supported by a bank debit slip.
2. Postage. All expenditures for postage stamps shall be paid by some officer or employee of the Association in advance of submitting a claim. Claims should, therefore, be listed in the name of the person(s) to whom reimbursement is to be made and must be supported by itemized receipts signed by the postmaster or other person authorized to sign for the post office.
3. Telephone and Telegraph.
 - (a) Claims for telephone service charges and toll calls charged to the telephone of the Association should be entered in the name of the telephone company and supported by itemized invoices. Since the invoice of the telephone company will list toll calls separately, list only the total of such calls in the expense account.
 - (b) Claims against the Association for telephone service and toll calls not charged to the telephone of the Association must be entered on the statement in the name of the organization or individual who is billed for the charges and supported by an itemized invoice from the telephone company, or a true typed copy of the invoice certified by an official of the organization to whom the telephone company's bill was rendered, and the secretary of the Association. This true copy should be prepared in duplicate, one copy to be retained in the files of the secretary of the Association and the original attached to the original Form ACP-9 in support of the claim for toll charges.
 - (c) If telephone calls were made from pay stations, such claim must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1.00, and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, whom called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.

- (d) Expenditures for telegrams in any amount must be supported by copies of the messages, which show clearly the date the message was sent. If the cost of the telegram is more than one dollar, the copy of the telegram must bear a notation of the amount charged by the telegraph company, signed by an authorized employee.

D. Numbering

The "Statement No." to be inserted in the upper right hand corner of Forms ACP-9 and ACP-10 shall be assigned consecutively for each month beginning with "1" for the first month of operation, after which will appear the name of the month in which incurred. For example, if a County Association incurs its first expenses in March, 1937, the first monthly statement will be headed "1-March", or if the Association's first expenses were for April, the first statement should be headed "1-April". The State and county code number should be inserted immediately thereunder. The "Sheet No." to be inserted on the second line in the upper right-hand corner of these forms will have been assigned first to any Forms ACP-10 included in the statement. The "Sheet No." on Form ACP-9 must agree with the total number of sheets in the statement. For example: If a statement consists of two Forms ACP-10 and one Form ACP-9, the Forms ACP-10 will bear the "Sheet No." one (1) and two (2), respectively. The Form ACP-9 will bear the "Sheet No." three (3). There is no necessity of filling out the space headed "Code No.".

E. Totals.

On the Form ACP-9 list as the first item under "Personal Services", preceded by the words "Brought Forward", the total from any Forms ACP-10 attached. The total shown at the bottom of Form ACP-9 will therefore be the total of all expenses incurred, listed on either Forms ACP-9 or ACP-10 for that particular month. After the Form ACP-9 has been duly prepared in quadruplicate and signed by the president and secretary of the Association, staple the original together with the related Form(s) ACP-10.

F. Invoices and Bills.

Invoices and bills should be arranged in the same order as the claims which they support are listed on the statement. Clip or staple bills and invoices securely to the original of the statement of administrative expenses to which they pertain.

G. Suspensions.

Should the office of the State Director of Extension disapprove any items listed on Forms ACP-9 or 10, a letter of exception will be addressed to the treasurer of the County

Association, showing in detail all items disallowed and advising whether or not they can be included in a subsequent statement of administrative expenses.

II. PREPARATION OF FORM ACP-8 AND CHECK COVERING EXPENSES.

A. Manner of Preparation.

1. This form should be prepared in quintuplicate, the original on Form ACP-8, and the four copies on Form ACP-8a. Do not write in the space in the upper right-hand corner headed "D. O. Vou. No.". Insert on the second line headed "No." the "Statement No." shown in the upper right-hand corner of Form ACP-9 followed by the month for which submitted (for example "1 - March" followed by the State and county code numbers), which number now becomes the administrative voucher number and is to be used for reference purposes in all correspondence with the State office with reference to expense items covered by the particular voucher. Attached hereto is a specimen Form ACP-8 showing the correct method of filling out the blank spaces in the heading thereof.
2. On the first voucher Form ACP-8 submitted from the County Association for payment no entries will appear on lines 1 through 5 inclusive. Insert on lines 6 and 7 the total expenses incurred as shown by the total on Form ACP-9. Do not fill out any blank spaces below the space provided for the signature of the secretary of the Association.
3. Instructions for completing a voucher Form ACP-8 for the second and subsequent months will be supplied at a later date.

B. United States Treasury Check Covering Total of Form ACP-8.

1. Arrangements have been made for the handling of disbursement forms in the State office, and (if all papers are found to be in proper order) their prompt transmittal to the Regional Disbursing Office where a check will be issued to the treasurer of the County Association for the amount requested on line 7 of Form ACP-8. This will not be done, however, until Form SR-3 (Revised) and SR-3A have been transmitted to the State Director of Extension, and the treasurer of the Association duly appointed and application for his surety bond filed in the office of the Southern Division in Washington.
2. Upon receipt of a check from the Regional Disbursing Office covering Association expenses, the treasurer shall immediately deposit it in a local bank to the account of the Association, and proceed to pay incurred expenses

therefrom by separate checks made payable to each individual listed on Form ACP-11 received from the State office.

III. RECEIPT FORMS ACP-11 AND ACP-12.

A. Form ACP-11.

The State office will forward to the treasurer of the Association an original and three copies of Form ACP-11 showing the names and amounts due various individuals as listed on Forms ACP-9 and 10, after examination and approval by the State office. Each payee shall sign the original of the Form ACP-11, acknowledging receipt of payment. If the treasurer desires a copy for the Association files the payees shall also sign another copy marked "Duplicate". The signature must be that of the payee as typed on the Form ACP-11. If any person other than the payee signs for such check, a signed statement from the payee authorizing him to do so must be attached to the original Form ACP-11. The original and two copies of Form ACP-11 will be signed by the treasurer after all payees listed thereon have signed as receiving the amounts due them. Signature by mark must be witnessed by two disinterested parties.

B. Form ACP-12.

If it is not practical to obtain the signature of a person or firm on Form ACP-11, an individual receipt Form ACP-12 (in quadruplicate) shall be prepared, the signed original of which should be attached to the original of Form ACP-11, and a signed duplicate attached likewise to the signed first copy of Form ACP-11. A receipted invoice in quadruplicate will be accepted in lieu of Form ACP-12. If the signature is secured on Form ACP-12 the notation "ACP-12-Attached" should be made on all copies of Form ACP-11 opposite the amount receipted for on Form ACP-12.

C. Receipts of Firms or Corporations.

Receipts of firms or corporations must bear, in addition to the name of the firm or corporation, the signature and title of an authorized representative of the firm who received payment from the treasurer of the Association.

D. Missing Signatures.

If for any reason the signature of a payee cannot be secured either on Form ACP-11 or Form ACP-12 and the amount has not been disbursed to him, his name and amount should be ruled off the original and all copies of Form ACP-11 and the total thereof corrected. All such alterations must be initialed by the treasurer of the Association.

E. Signature of Treasurer.

The original and two copies of Form ACP-11, and any supporting Forms ACP-12, shall after being signed by the payees be signed by the treasurer, and submitted to the State office in accordance with the following provisions.

IV. TRANSMITTAL OF FORMS ACP-9, ACP-10, ACP-8, ACP-11, and ACP-12.

A. After the above-named forms have been completed and duly signed in accordance with procedure outlined above, the following copies shall be assembled and forwarded to the State office.

1. The original and two copies of Forms ACP-9 and 10.
2. The original Form ACP-8.
3. Three copies Form ACP-8a.
4. The original together with one signed copy and one unsigned copy of Forms ACP-11 and 12.
5. All of these forms should be combined into one monthly transmittal to the State office. Forms ACP-8 and 8a should be on the top of the lot, underneath which will be placed Form ACP-9 followed by Form ACP-10.

B. The transmittal for the first month's incurred expenses will not include Forms ACP-11 or 12, since no funds will have been received at that time out of which to make disbursements; however, it is anticipated that a United States Treasury check covering expenses listed on Form ACP-8 for the first month's operations will be in the hands of the treasurer of the Association in time for him to make settlements of claims and include Forms ACP-11 and 12 with his transmittal of expenses incurred for the second month of operation.

V. FILES AND RECORDS TO BE MAINTAINED BY THE COUNTY ASSOCIATION.

A. Records of Organization.

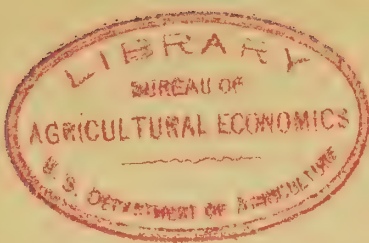
The secretary of the Association shall keep in his files a copy of the Articles of Association, Form SR-3(Revised), and the County Roster, Form SR-3A. He shall also keep minutes of all meetings of the County Association, these minutes to be duly signed by the president and the secretary of the Association.

B. Papers Related to Budget and Allotments.

The secretary of the Association shall keep in his files approved copies of Forms SR-105 together with all amendments and corrections thereto, showing the approved amount and classification of administrative expenses of the County Association, together with all revisions or amendments thereto.

C. Files Related to Administrative Expenses.

1. The treasurer of the Association will place in a separate file folder copies of the following forms related to each month's administrative expenses:
 - (a) Forms ACP-9 and 10.
 - (b) Form ACP-8A.
 - (c) Form ACP-12.
 - (d) Form ACP-11.
 2. Forms ACP-11 and 12 should be checked by the treasurer to individual amounts payable as shown on Forms ACP-9 and 10, and all such accounts payable shall be supported by Form ACP-11 or 12, whichever is applicable. When all disbursements have been found to have been duly made and receipted on Form ACP-11 or 12, the Secretary shall note on the file folder "Completed _____ (date)" and initial. All papers will then be securely fastened into the folder for future reference or audit.
 3. Canceled checks and bank statements shall be filed by the treasurer who shall place in the lower left-hand corner of each canceled check the statement number of the Form ACP-9 or 10 on which the obligation covered by the check was listed.
- D. The above-mentioned files and records are to be maintained by the secretary of the Association in accordance with Section 21 of the Articles of Association, Form SR-3 (Revised) and shall at all times be available for inspection or audit by a representative of the State Director of Extension or a representative of the Southern Division.



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SR County Association Procedure 101, Revised

Issued May 19, 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

ACCOUNTING AND OFFICE PROCEDURE FOR SECRETARIES AND TREASURERS
OF
COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

SECTION I. STATEMENT OF ADMINISTRATIVE EXPENSES

A. Purpose of Form ACP-9 and Form ACP-10

1. Form ACP-9 is entitled and designated as the "Statement of Administrative Expenses" and shall be used to itemize by months the expenses incurred by the association in the administration of the Agricultural Conservation Program. Form ACP-10 is a continuation sheet for Form ACP-9 and is to be used when all of the claims for personal services and travel cannot be listed on one Form ACP-9. Form ACP-9 as hereinafter referred to shall also include Form ACP-10 when all the expenses in connection with personal services and travel cannot be shown on Form ACP-9.

2. No expenses incurred by the association can be paid unless a statement thereof is certified by the president and secretary of the association on Form ACP-9.

B. Personal Services and Use of Automobiles on Mileage Basis.

1. Every person employed by the association must file with the secretary of the association at the close of business on or before the last work day of each month a claim for compensation for personal services performed and travel, if any, in connection therewith. The claim must be filed before the particular item of expense may be listed on Form ACP-9.

2. Form ACP-21, "Monthly Certificate of Expenses for Personal Services and Travel", shall be used by the employee in claiming payments for personal services and travel on a mileage basis and must show the following information:

(a) Under the heading "Personal Services", each day for which compensation is claimed must be shown by the date on which the services were performed and the time required therefor expressed as one day or a fractional part thereof to the nearest quarter.

(b) After the words "Total days", the sum of the entries appearing in the second column must be entered.

(c) After the words "Rate per day", the rate at which the employee was engaged must be entered.

(d) After the words "Total amount of personal services, \$", the result obtained by multiplying the "Total days" by the "Rate per day" must be entered.

(e) When mileage is claimed, the destinations from point to point and the number of miles traveled in reaching the destinations must be shown in the third, fourth, and fifth columns and must correspond with the dates shown in the first column. No claim for mileage shall be allowed for travel from point to point within the county or counties in which the association operates and no claim for travel to destinations beyond the boundaries of the county or counties shall be allowed unless the travel was authorized in advance by the State Director of Extension and a copy of the letter or telegram of authorization is attached to the claim.

(f) After the words "Total number miles" the sum of the entries appearing in the fifth column must be shown.

(g) After the words "Rate per mile" 3 cents must be shown if one officer of the association traveled in his privately owned automobile, or 5 cents may be shown by the officer furnishing the automobile provided that one or more other officers of the association traveled with him.

Note: Mileage may be claimed only by the officer of the association who furnishes the automobile and other officers traveling with him cannot claim compensation on a mileage basis.

(h) After the words "Total amount travel, \$", the result obtained by multiplying the "Total number miles" by the "Rate per mile" must be entered.

(i) Under the heading "Nature of Work Performed", a description of the work performed on the date for which compensation is claimed (this description does not mean the title or designation of the employee) and the number of units completed must be shown; e.g., "Measurement of two farms, 640 acres".

3. If Form ACP-21 is not filed with the secretary of the association prior to the time Form ACP-9 is prepared with respect to the month in which the services and travel were performed, the claim may be listed as a supplemental claim on Form ACP-9 prepared for the month in which Form ACP-21 is actually filed (see part E, below).

C. Miscellaneous Expenses

1. A claim for reimbursement for any commercial services, supplies, equipment, and meals and lodging other than claims for personal services and travel on a mileage basis shall be entered on Form ACP-9 in the name of the party to receive payment and, if in an amount in excess of \$1.00, shall not be allowed unless supported by an itemized bill or invoice showing the kind of material or services, the number of units, the cost per unit, and the total cost on a printed bill head of the party furnishing the same. In the absence of a printed bill head, there may be submitted some note or memorandum in writing of the bill signed by the creditor or his authorized agent.

2. Whenever the expenses have been paid out of the personal funds of the treasurer, authorized officer or other employee, or member of the association, i.e., the person to receive payment as shown on Form ACP-9 is not the person or firm who furnished the services or materials, and the claim is in an amount in excess of \$1.00, the claim must be supported by a dated and itemized receipt to the person claiming reimbursement signed by the person or firm who furnished the material or services and must show the name of the person to receive payment.

3. The following special items of expense and the requirements to be observed in addition to those provided for in paragraphs 1 and 2 above in claiming compensation therefor are noted:

(a) Bank Charges. Charges made by a bank for a checking account, interest on loans, or for other services performed in the business of the association must be claimed on Form ACP-9 in the name of the bank and be supported by a debit slip.

(b) Meals and Lodging. Claims for expenses incurred for meals and lodging while on official business of the association outside of the county or counties in which the association operates will be shown on Form ACP-9 in the name of the person incurring the same and will be allowed for amounts not in excess of \$4.00 for any one day provided that the claim is supported by a complete statement of the actual expenses signed by the claimant and approved by the president or secretary of the association. Receipts reflecting the payment of the expenses for which reimbursement is sought should be attached to the statement of the claimant.

(c) Postage. In view of the fact that all purchases of postage stamps must be paid for in cash, claims for reimbursement in connection therewith should be entered on Form ACP-9 in the name of the person who bore the expense out of his personal funds and be supported by a dated receipt to the person signed by the postmaster or other authorized representative of the post office.

(d) Rental of Equipment or Space. Claims for compensation in connection with the rental of equipment, office space, or storage space must be made in the name of the person or firm furnishing the same and must show the inclusive dates of the period for which rental is claimed. The inclusive dates must not extend beyond the last day of the month covered by a particular Form ACP-9 since no expense will be allowed for rental claimed in advance.

(e) Telegraph. Claims for compensation in connection with telegrams must be entered on Form ACP-9 and supported by dated copies of the messages.

(f) Telephone. Claims in connection with telephone service and toll calls resulting from business of the association shall be shown on Form ACP-9

(1) in the name of the telephone company and be supported by the itemized bill if the charges were made against the telephone of the association;

(2) in the name of the person who pays the telephone company and be supported by a bill or a copy thereof certified to be a true copy by the person charged and the secretary of the association, a copy of which is kept by the secretary of the association, if the toll call was charged to a telephone other than the one of the association; or,

(3) if telephone calls were made from pay stations in the name of the person making the calls and be supported by a receipt from the telephone company or a memorandum showing the date of the particular calls, the places and persons called, and the subject matter of the conversation when the total amount claimed by the person is in excess of \$1.00.

4. Whenever supplies or equipment have been purchased or equipment or office or storage space has been rented from an officer or employee of the association, the claim in connection with the expense thereof must be supported by a certificate of the president or secretary of the association to the effect that the items were necessary and were not otherwise obtainable and that the equipment or space is personally owned by such officer or employee.

D. Presentation of the Statement of Administrative Expenses

1. At the close of business on the last work day of each month, the treasurer of the association should separate all Forms ACP-21 (not including supplemental claims) which have been filed with the secretary of the association according to the titles of the employees and arrange them alphabetically with regard to the employees' names under the various titles. All bills, invoices, and receipts should be separated by the types of services rendered and arranged alphabetically with regard to the names of the persons or firms to receive payment under the types of services.

2. The claims should be listed in the order in which they have been arranged (see paragraph 1 above) on Form ACP-9, prepared in quadruplicate (original and three copies) as follows:

(a) Enter in column (1) the name of the employee.

(b) Enter in column (2) the title of the employee.

(c) Enter in column (3) the dates on which personal services were performed. These dates may be shown as inclusive; i.e., if the employee worked on April 1, 2, 3, 5, 6, 7, and 8, the dates may be shown as "1-3" and "5-8". Fractional days must be shown in parentheses after the date on which performed; e.g., if the employee worked a quarter of a day on April 14, the entry would be "14(1/4)". If personal services were performed on Sunday or a holiday, the president or the secretary of the association must certify on Form ACP-9 or attach thereto a memorandum to the effect that "The work was necessary and was actually performed on Sunday [or the holiday] on the date indicated".

(d) Enter in column (4) the total days for which compensation is claimed (the sum of the individual dates made in accordance with (c) above).

(e) Enter in column (5) the rate of compensation (this rate shall not be in excess of the rate per day for the type of work performed as specified by the Director of the Southern Division).

(f) Enter in column (6) the amount obtained by multiplying the "Days" by the "Rate per Day".

(g) Enter on the dotted line immediately beneath the words "Auto Miles" appearing in the heading of column (7) the rate per mile which will be allowed (see part B, paragraph 2, sub-paragraph (g) above). When two or more persons traveled and claim reimbursement at different rates, there should be entered on the dotted line the rate at which the majority of the claimants will be reimbursed. An asterisk should be entered to the right of the mileage figure in column (7) for the persons traveling at the other rate and this asterisk explained by inserting after the printed certification above the signatures of the secretary and president of the association the statement "*Traveled at _____ rate per mile". If the same person travels during the same month and is to receive reimbursement at different mileage rates, the name and title of the person should be shown only once in the first and

second column of Form ACP-9 with two entries in the remaining columns which reflect the rates at which reimbursement is claimed.

(h) Enter in column (7) the total number of miles traveled. No entry shall be made in column (7) unless the employee was authorized in advance to incur the expense.

(i) Enter in column (8) the result obtained by multiplying the "Auto Miles" by the rate per mile.

(j) Enter in column (9) the sum of the amounts in columns (6) and (8).

(k) In the columns provided under the heading "Miscellaneous", enter all expenses other than for personal services and travel on a mileage basis by showing

(1) the date the expense was incurred,

(2) the name of the individual or firm to receive payment,

(3) the nature of the service or kind of material,

(4) the quantity thereof furnished,
and

(5) the price per unit.

(1) Enter in column (9) opposite the name of the individual or firm to receive payment the total cost of the commercial services, supplies, equipment, and meals and lodgings.

Note: If the space provided on Form ACP-9 is not sufficient to list all miscellaneous expenses, additional sheets of Form ACP-9 may be used by inserting after the title the word "Continuation", but claims for compensation for personal services and travel on a mileage basis which cannot be shown on one Form ACP-9 must be shown on Form ACP-10 and must not be shown on the additional sheets of Form ACP-9.

3. After the claims for compensation have been listed as provided in paragraph 2 above, the heading of Form ACP-9 shall be prepared as follows:

(a) Enter above the words "(Agricultural Conservation Association or Committee of Producers)" the name of the county or counties in which the association operates followed by the words "Agricultural Conservation Association".

(b) Enter above the word "(County)" the name of the county in which the headquarters of the association are located.

(c) Enter above the word "(State)" the name of the State in which the county is located.

(d) Enter after the words "For month of" the name of the month just ended, i.e., the month in which the expenses were incurred, and the year.

(e) Enter after the word "Date" the month, day, and year in which the statement is prepared.

(f) Enter the statement number after the words "Statement No." which shall be number one (1) for the first statement followed by the month in which the expenses were incurred and continue thereafter in numerical sequence; e.g., if the first expenses were incurred during March, the first statement would be numbered "1-March", the second, "2-April", the third "3-May", etc.

(g) Enter the sheet number after the words "Sheet No.", which shall be number one (1) for the last Form ACP-10 and continue in numerical sequence for the other sheets through the first Form ACP-9 of the statement.

(h) Enter after the words "Total Sheets" the result obtained by counting the number of Forms ACP-9 and Forms ACP-10. The result should be the same as the sheet number assigned to the first Form ACP-9.

(i) It is not necessary to enter the State and county code number after the words "Code No.".

4. The total amount of the expenses claimed under the statement shall be determined by totaling the entries shown in column (9) on each Form ACP-10 and additional Forms ACP-9. Add the totals shown on Forms ACP-10 and Forms ACP-9 and enter the result after the "\$" sign which follows the words "Brought Forward" on the first Form ACP-9. Add the items listed on the first Form ACP-9 and the amount entered after the words "Brought Forward" and enter the result after the "\$" sign which follows the word "Total" on the first Form ACP-9.

5. The items shown on Form ACP-9 should be verified against the corresponding Forms ACP-21 and the bills, invoices, and receipts. It should also be determined that:

(a) The rates of compensation for employees are not in excess of the rates approved by the Director of the Southern Division.

(b) The unit prices for materials or commercial services are not in excess of rates approved in the budget.

(c) The total amount required for the month, when added to estimated or actual expenditures for other months within the period covered by the budget, does not exceed the budget for the period.

(d) That no items claimed have appeared on previous Forms ACP-9 or 10.

(e) That a copy of the letter or telegram authorizing travel is attached to Form ACP-9 if reimbursement therefor is claimed.

6. If the total amount of expenses incurred during the month exceeds the total of the budget for the period, the State Administrative Officer must be advised immediately for the purpose of either disallowing certain items, adjusting the budget for any remaining period, or increasing the budget for the fiscal year.

7. After the preparation of Form ACP-9 as above indicated, the secretary and president of the association must approve the statement by signing all copies of Form ACP-9 in the spaces provided thereon for their signatures. Forms ACP-9 marked "Continuation" shall not be signed.

E. Suspensions, Reclaims, and Supplemental Claims

1. If an item of expense which has been listed on Form ACP-9 cannot be allowed or has been improperly shown, the State Office will prepare Form ACP-37, "Schedule of Exceptions", in connection therewith and forward the original and one copy thereof to the treasurer of the association.

2. If an item of expense, for example personal services, has been disallowed in whole or in part, it may be reclaimed on Form ACP-9 or 10 prepared with respect to a subsequent month in the manner heretofore prescribed for regular items with the following exceptions:

(a) Enter after the words "Statement No.", the number assigned for the current statement followed by the word "Reclaim"; e.g., the number for an item of the April statement which was disallowed and reclaimed on the May statement would be "3-May Reclaim".

(b) Enter after the words "Sheet No.", the number of the sheet in the manner outlined in part D, paragraph 3, sub-paragraph (g) above without regard to the fact that it is a reclaim.

(c) Enter after the words "For month of", the name of the month during which the expense was actually incurred.

(d) Enter in column (3) a concise explanation of the nature of the reclaim; e.g., "Seven days claimed on Statement No. 2-April for services performed April 1, 2, 5, 6, 7, 8, and 9, but pay was allowed for only five days".

(e) Enter in column (4) the difference between the days previously claimed and the days previously allowed.

In reclaiming amounts disallowed in connection with travel on a mileage basis or miscellaneous expenses, the procedure above indicated will apply by making similar entries in the appropriate columns. No reclaim should be made where it is indicated by the State Office on Form ACP-37 that the disallowed item is not reclaimable. The total to be entered after the "\$" sign following the word "Total" on the first Form ACP-9 for a statement which includes reclaimed items shall be the total of the regular items and the reclaimed items.

Note: The reclaimed items should be listed on a separate sheet and not included on sheets listing regular items. Reclaimed items with respect to different months should be listed on separate sheets.

3. If an expense incurred by the association, either for personal services, travel on a mileage basis, or of a miscellaneous nature, was not included in whole or in part, on Form ACP-9 prepared with respect to the month during which it was incurred, it should be claimed as a supplemental item on Form ACP-9 prepared with respect to a subsequent month. The procedure outlined in paragraph 2 above with respect to reclaimed items should be followed with the exception that the word "Supplemental" should be used instead of the word "Reclaim".

4. A copy of the related Form ACP-37 must be submitted with each reclaimed item and may be accompanied by a detailed explanation in the form of a memorandum from the secretary of the association to the State Administrative Officer whenever it is felt that additional comments may be necessary in explaining the reclaimed item. In view of this requirement, it is suggested that, wherever practical, all items disallowed in a particular statement be reclaimed at the same time in the same subsequent statement.

F. Distribution of Form ACP-9, Form ACP-10, and Form ACP-21

1. Arrange the bills, invoices, and receipts in the order in which they appear on Form ACP-9 and attach them thereto. Forms ACP-21 will be retained in the files of the secretary of the association.

2. Forward the original and first two copies of Form ACP-9 and Form ACP-10 to the State Office together with the bills, invoices, and receipts listed thereon, Forms ACP-11 and Forms ACP-12 in connection with the expenditures of the previous month (see section II), Form ACP-8 (see section III), and Form ACP-37 where reclaimed items are included in the current statement (see part E above).

3. At the time the statement is forwarded to the Disbursing Office by the State Office, the original and four copies of Form ACP-11 in connection therewith (see section II, part A, paragraph 3), and Form ACP-37, if necessary, will be forwarded to the secretary of the association.

SECTION II. DISBURSEMENTS MADE BY THE TREASURER OF THE ASSOCIATION
AND RECEIPTS THEREFOR

A. Purpose of Form ACP-11 and Form ACP-12

1. Form ACP-11 is entitled and designated as the "Receipt Schedule" and shall be used to secure a receipt for each amount disbursed by the treasurer of the association to persons or firms shown on Form ACP-9 in payment of expenses incurred by the association.

2. Form ACP-12 is entitled and designated as the "Individual Receipt" and shall be used in lieu of Form ACP-11, whenever the check drawn by the treasurer of the association is delivered to the payee through the mails rather than in person, and must be attached to Form ACP-11.

3. Form ACP-11 will be prepared by the State Office in quintuplicate (original and four copies) and will be forwarded to the association at the time the statement is certified to the Disbursing Office.

B. United States Treasury Check Covering Association Expenses

1. Upon receipt of the check from the Disbursing Officer covering expenses of the association, the treasurer of the association who is shown as the payee therein shall immediately deposit the same to the credit of the association in the bank designated by the board of directors of the association as the depository. The account must be in the name of the association and the name of the treasurer as treasurer thereof.

2. Whenever a treasurer of the association has been removed from office, or has died, or has in any way whatever become incapable of the further performance of his duties and a check covering the expenses of the association drawn payable to him is received, the check shall be returned immediately to the Disbursing Office, from which it was issued, accompanied by a statement prepared in duplicate and signed by the secretary and president of the association, in full explanation of the incapacity of the former treasurer and requesting that a check be drawn to the new treasurer.

3. Whenever a treasurer of the association is succeeded in office, the checks drawn payable to the new treasurer in connection with the association expenses shall be deposited in a new account in the name of the association and the name of the new treasurer as treasurer thereof. No disbursements shall be made from the account used by the former treasurer until an audit thereof is completed and the account closed by transferring the balance into the account established for the new treasurer.

C. Payments to Persons Shown on Form ACP-11

1. No funds shall be disbursed by the treasurer of the association except by check drawn against the account of the association and each check shall be drawn to the person and in the amount shown on Form ACP-11. If it is determined that a claim for compensation as shown on the Form ACP-9 upon which Form ACP-11 is based is in excess of the amount due, a check for less than the amount shown on Form ACP-11 should be drawn (see part H below).

2. No checks shall be drawn payable to cash or to the bearer.

3. The check shall be drawn as indicated in paragraph 1 above and be delivered in person (see also part D below) to the payee who shall receipt therefor opposite his name and amount in the column entitled "Signature" of Form ACP-11 on the original and one copy thereof. The following rules shall be observed in securing receipts:

(a) The payee must sign his name exactly as it appears in the column entitled "Name" of Form ACP-11. This is required in order that Form ACP-9, Form ACP-11, and the signature indicating receipt of the payment will be in agreement.

(b) An agent may receive the check for the payee provided that he signs the name of his principal followed by his name as agent and attached thereto the power of attorney. The power of attorney must be signed by the principal, dated, describe in every particular the check and the purpose for which it was drawn, and authorize the agent to receive and receipt for the same. A copy of the power of attorney should be secured for the files of the secretary of the association.

(c) No authorization is necessary in cases where a check is drawn payable to a corporation or a firm and delivered to an officer or employee thereof who signs the name of the corporation or firm and his name followed by his title.

(d) If the payee has died or has been declared incompetent, the person authorized to receive payments in his behalf may receipt for the check as indicated above and attach thereto a certified copy of the court order of his appointment.

(e) Signatures made by mark (x) must be witnessed by two persons.

The instructions contained in Form ACP-16 are generally applicable to the above with the exception that evidence of the authority of the agent or other fiduciary must be attached to the receipt.

4. Signatures which do not meet the requirements set forth in paragraph 3 above will cause many changes to be made in Form ACP-8 and in Form ACP-11.

D. Payment to Persons Shown on Form ACP-11 Where Delivery is not Made in Person.

1. Whenever it is impossible to deliver the check in person and it must be mailed to the payee, Form ACP-12 should be prepared in quintuplicate (original and four copies) as indicated therein. The original and one copy of Form ACP-12 should accompany the check to the payee with a request that he sign in the spaces indicated thereon and return them as soon as possible. The remaining three copies shall be retained pending the return of the signed copies.

2. At the time the receipted copies of Form ACP-12 are received, attach the original thereof to the original of Form ACP-11 and the signed copy to the signed copy of Form ACP-11 and the unsigned copies to the unsigned copies of Form ACP-11 and enter in the space provided on Form ACP-11 for the signature of the payee the words "See attached ACP-12".

3. In the event the payee fails to return Form ACP-12 properly signed and the canceled check has been received prior to the time Form ACP-11 is required to be submitted to the State Office (see part G below), the canceled check should be attached to the original of Form ACP-11, a typewritten copy of the canceled check should be attached to the signed copy of Form ACP-11, and the words "Canceled Check No. _____ attached" should be entered on Form ACP-11 in lieu of the signature of the payee. If the canceled check has not been received, the case shall be handled as outlined in part E below.

E. Payment Cannot be Made to Persons Shown on Form ACP-11

1. When the payee has died or become incompetent and no one is authorized to receive the check, or the canceled check or receipt in connection with a payment delivered through the mail are not available, or for any reason whatever it is impossible to secure a receipt prior to the time Form ACP-11 is required to be returned to the State Office, a line should be drawn lightly through the entry for the person on all copies of Form ACP-11 and an explanation made, either in the space provided for the signature of the person on Form ACP-11 or in a memorandum attached thereto, of the circumstances which render delivery of the check impossible.

2. The amount of the items for which no receipts have been obtained will be entered in line 3 of Form ACP-8 (see section III, part A, paragraph 1, sub-paragraph (1)).

F. Supplemental Forms ACP-11

1. Whenever an expense of the association could not be paid prior to the time Form ACP-11 was required to be returned to the State Office (see part E above) and it is possible at some later date to make payment and secure a receipt therefor, a supplemental Form ACP-11 should be prepared in quintuplicate as an exact copy of the original Form ACP-11 upon which the item is listed with the following exceptions:

(a) Enter after the words "Receipt No." the statement number of the Form ACP-9 which lists the item for which receipts are being obtained followed by the word "Supplemental".

(b) Do not list the entries for persons other than the ones from whom receipts are to be obtained.

2. In cases where the check was mailed to a payee who failed to return signed copies of Form ACP-12 and the canceled check was not available at the time the regular Form ACP-11 was returned to the State Office, a supplemental Form ACP-11 should be prepared at the time the canceled check is received.

3. The amount of expenditures as reflected on supplemental Forms ACP-11 will be added to the receipts regularly obtained (see part G below) and the total thereof will appear in line 2 of Form ACP-8 (see section III, part B, paragraph 1, sub-paragraph (k) prepared with respect to the month during which the receipts were actually obtained.

G. Disposition of Forms ACP-11 and Forms ACP-12

1. At the time the statement of expense is prepared (see section I, part D), Forms ACP-11 which were received in connection with expenses incurred during the preceding month should be examined to determine that

(a) every person listed thereon has received a check and receipted therefor, or

(b) every item for which no receipts have been obtained has been ruled through and explained.

2. The items for which receipts have been obtained should be totaled and the result entered after the word "Total" in the second column of the last sheet of Form ACP-11. This total should equal the difference between the approved amount of the statement on which the items were submitted and the items for which no receipts have been obtained.

3. The totals of any supplemental Forms ACP-11 should be entered.

4. The treasurer of the association should sign all copies of regular Forms ACP-11 and supplemental Forms ACP-11 in the space provided therefor.

5. The total of all Forms ACP-11 upon which receipts have been secured during the month, both regular and supplemental, shall be entered in line 2 of Form ACP-8 (see section III, part B, paragraph 1, sub-paragraph (k), prepared with respect to the month during which the payments were made without regard to the month during which incurred.

6. The signed original of Form ACP-11 to which Forms ACP-12 and any canceled checks have been attached in lieu of signatures thereon should be forwarded to the State Office together with the three unsigned copies of Forms ACP-11 and 12 at the time the statement of expenses for the month during which the payments were made is forwarded.

IMPORTANT: Forms ACP-11 which are forwarded to the association in connection with the approved expenses for any month must be returned with the statement of expenses for the succeeding month. Payments which cannot be made prior to that time must be shown on supplemental Forms ACP-11.

7. The signed copies of Forms ACP-11 and 12 and the type-written copies of any checks used as evidence of the receipt of payment should be filed in separate folders designated by the month and year during which the expenses were paid. The month in which the expenses were incurred will be indicated in the "Receipt No." of Form ACP-11. The folders of Form ACP-11 should be filed in chronological order.

8. Any supplemental Forms ACP-11 should be filed in the folder for the month during which the expenses were actually incurred (see paragraph 7 above).

H. Overclaims and Collections

1. An overclaim will occur by discovering, before payment is made, that an item appearing on Form ACP-9 which has been approved by the State Office must be adjusted; for example,

(a) the employee did not work the total number of days for which compensation was claimed;

(b) the bill or invoice showed the incorrect number of units or the incorrect price per unit, or

(c) the merchandise covered by the bill or invoice was not satisfactory and was returned.

2. In the event of an overclaim, the amount shown in the second column of Form ACP-11 must be altered to reflect the correct charge or the entire entry deleted, as the circumstances require.

3. A memorandum of explanation of the overclaim must be prepared in quintuplicate (original and four copies), be signed by the president or secretary of the association, and should set forth among other things, the following facts:

(a) The name of the person or firm shown on Form ACP-9.

(b) The sheet number and line thereon of Form ACP-9 and 10 and the statement number.

(c) The reason for not paying the item in full or in part.

4. The amount of the overclaim will appear in line 3 of Form ACP-8 (see section III, part B, paragraph 1, sub-paragraph (1)) together with other items for which no receipts have been obtained and in line 5 of Form ACP-8 (see section III, part B, paragraph 1, sub-paragraph (n)) as a part of the unobligated balance.

5. The original of the statement of explanation should be attached to the original of Form ACP-8 prepared with respect to the month following the month for which the expense was approved and one of the four copies of the statement of explanation shall be attached to each of the four copies of Form ACP-8.

6. A collection will occur

(a) when an overclaim was not discovered until after payment was made; or

(b) from the sale or disposal of equipment or other property of the association which is no longer required in the business of the association.

7. Any collection must be explained by a memorandum prepared as outlined in paragraph 3 above.

8. The amount of the collection will appear in line 1(c) of Form ACP-8 (see section III, part B, paragraph 1, sub-paragraph (i)) prepared with respect to the month during which the collections were made and in line 5 thereof as an unobligated balance.

9. When overclaims are adjusted and collections made during the same month, the entry in line 5 of Form ACP-8 should be explained by making a recapitulation of the statements in connection therewith to show

- (a) the total collections,
- (b) the total overclaims, and
- (c) the total unobligated balance.

SECTION III. PUBLIC VOUCHER FOR PAYMENTS TO AGRICULTURAL CONSERVATION ASSOCIATIONS OR COMMITTEES OF PRODUCERS

A. Purpose of Form ACP-8

1. Form ACP-8 is a public voucher for the payment of expenses incurred by the association as reflected by the statement of such expenses which is made on Form ACP-9. Form ACP-8 also serves the purpose of reconciling the accounts of the association.

2. Each Form ACP-8 is based upon preceding vouchers and it is essential that any corrections or alterations in the voucher which are made by the State Office and set forth on Form ACP-37 (see section IV) be promptly noted on the file copy of Form ACP-8 which is kept by the secretary of the association by attaching thereto the original of Form ACP-37.

B. Preparation of Form ACP-8

1. At the close of business on the last work day of each month after the statement of administrative expenses has been prepared, (see section I, part D), Form ACP-8 should be prepared in quintuplicate (original on Form ACP-8 and four copies on Form ACP-8a) as follows:

(a) No entry shall be made after the words "D. O. Voucher No.".

(b) Enter after the word "No.", the "Statement No." of Form ACP-9 (see section I, part D, paragraph 3, sub-paragraph (f)) followed by the State and county code number; e.g., "3-May-74-001".

(c) Enter after the abbreviation "U.S.", the words "Agriculture, A. A. A., Southern Division".

(d) No entry shall be made after the word "Appropriation".

(e) Enter after the words "The United States, Dr., To", the name of the treasurer of the association (exactly as it appears on the treasurer's bond) followed by the name of the county or counties in which the association operates and the abbreviation "Co. A. C. A.".

(f) Enter after the word "Address", the post office box number or street number, the town, and the State in which the office of the association is located.

(g) Enter on line 1(a) the amount of unexpended balance which appears on line 3 of the Form ACP-8 prepared with respect to the previous month.

(h) Enter on line 1(b) after the word "No." the serial number(s) of the check(s) received during the month; and enter after the words "drawn by", the words "G. F. Allen"; and enter the amount(s) of the treasury check(s).

(i) Enter on line 1(c), the amount of collections, if any, made by the treasurer (see section II, part H, paragraphs 6 and 8).

(j) Total the entries made in accordance with sub-paragraphs (g), (h), and (i) above and enter the sum after the "\$" sign appearing on line 1(c).

(k) Enter on line 2 the total amounts of payments for which receipts have been obtained on Forms ACP-11 and 12 (see section II, part G, paragraph 5).

(l) Enter on line 3, the result obtained by subtracting the amount in line 2 from the amount in line 1.

(m) Enter in line 4, the result obtained from the following calculations:

(1) Total the amount of receipts obtained on Form ACP-11 to date, i.e., the amounts appearing in line 2 of the current Form ACP-8 and preceding Forms ACP-8.

(2) Total the amount of approved expenses to date, i.e., the amounts appearing in line 6 for all vouchers preceding the one currently being prepared, and subtract therefrom the total amount of all overclaims to date (see section II, part H, paragraphs 1, 2, 3, 4, and 5).

(3) Subtract the amount determined as outlined in (1) above from the amount determined as outlined in (2) above (the result will be the amount of unpaid obligations to date).

(n) Enter in line 5 the difference between the entries in lines 3 and 4. If amount in line 4 is smaller than the amount in line 3, the difference will be a positive or plus figure. If the amount in line 3 is smaller than the amount in line 4, the difference will be a negative figure and must be preceded by the minus sign (-). No entry will appear in line 5 unless, during the month covered by the voucher,

(1) collections have been made,

(2) overclaims have been discovered,

(3) the check for the expenses of the previous month has not been received, or

(4) the amount certified for payment of Form ACP-8 for the previous month was less than the amount actually required to pay all approved obligations of the association.

(o) Delete the words appearing in line 6 and insert in lieu thereof the words "Amount of expenses for period (per ACP-9 attached)" and enter thereafter the total of Form ACP-9 (see section I, part D, paragraph 4).

(p) Enter in line 7 the result obtained by

(1) subtracting the amount in line 5 from the amount in line 6 if the entry in line 5 is a positive amount, or

(2) adding the amount in line 5 to the amount in line 6 if the entry in line 5 is a minus amount disregarding the minus sign.

Where the amount in line 5 is a zero, the amount in line 7 will be the same as the amount in line 6.

(q) No entry shall be made following the words "Approved for \$ _____" or over the words "State Executive Officer".

(r) The president and secretary of the association must approve the voucher by signing their names in the spaces provided therefor.

(s) No entries shall be made below the double line over the words "Payee Must Not Use This Space".

2. All erasures or corrections appearing on Form ACP-8 must be initialed by either the president or secretary of the association or both.

3. The original and three copies of Form ACP-8 shall be forwarded to the State Office together with the statement of expense for the month covered thereby.

4. One copy of Form ACP-8 shall be retained in the files of the secretary of the association with the copy of the statement of expenses.

SECTION IV. SUSPENSIONS AND CORRECTIONS OF FORMS ACP-8 and 9.

A. Suspensions by the State Office

1. The State Office may, in its discretion, suspend an entire statement of expenses and return it to the association for correction and resubmission.

2. In the event the entire statement has been disallowed pending the correction of an error, Forms ACP-8 and 9 will be returned to the association accompanied by a letter in which the exceptions taken are outlined. The statement must be corrected at once and returned to the State Office.

B. Corrections by the State Office

1. Whenever the error in the statement of expenses or the voucher may be corrected by the State Office, Form ACP-37, "Schedule of Exceptions" will be returned to the association and the account approved for payment.

(a) in the amount shown on line 7 of Form ACP-8 if the correction of the error by the State Office would increase the amount of the voucher, or

(b) in the corrected amount if the correction of the error resulted in a decrease in the amount of the voucher.

2. Any items listed on Form ACP-9 which are disallowed in whole or in part will be shown in section I of Form ACP-37 by

(a) the name of the claimant,

(b) the nature of the claim,

(c) the amount claimed, less the amount disallowed, and the amount allowed, if any, and

(d) indicating that the amount disallowed is either "reclaimable" or "not reclaimable" and if reclaimable, the information necessary in connection therewith.

The disallowed items which are reclaimable shall be reclaimed as outlined in section I, part E, paragraphs 2 and 4.

3. The errors made in the preparation of Form ACP-8 will be noted in section II of Form ACP-37. No corrections should be made on the copy of Form ACP-8 but the original of Form ACP-37 should be attached thereto and referred to at the time the next voucher is prepared. The entries appearing in the column entitled "Corrected Amount" of Form ACP-37 shall be used instead of the entries appearing on the copy of Form ACP-8.

4. In the event the amount shown in line 7 of Form ACP-8 is not sufficient to cover the approved expenses of the association for the month covered thereby, the voucher will be approved for the

amount shown in line 7 and the error noted in section II of Form ACP-37. The additional amount should be claimed on the next voucher by adding the difference between the incorrect and the correct amount to the entry to be made in line 4 of Form ACP-8 (see section III, part B, paragraph 1, sub-paragraph (m)). A copy of Form ACP-37 should be attached to the voucher in which the additional amount is claimed.

SECTION V. FILES OF THE SECRETARY OF THE ASSOCIATION

A. Distribution of Forms

1. There should be forwarded to the State Office at the end of each month

(a) the original and two copies of Forms ACP-9 and 10 with the bills, invoices, and receipts in connection therewith,

(b) the original and three copies of Form ACP-8,

(c) a copy of Form ACP-37 where any items are reclaimed, and

(d) the original and three copies of Forms ACP-11 and 12 prepared with respect to the previous month and the original and three copies of any supplemental Forms ACP-11 or 12.

2. There should be kept in the files of the secretary of the association

(a) one copy of Forms ACP-9 and 10,

(b) one copy of Form ACP-8,

(c) the original of Form ACP-37,

(d) the signed copy of Forms ACP-11 and 12, and

(e) the original of Form ACP-21.

3. There will be received from the State Office

(a) the original and four copies of Form ACP-11,
and

(b) the original and one copy of Form ACP-37, if
necessary.

4. The forms enumerated in paragraph 2 above should be kept in separate folders designated by the month and year with respect to which the forms are prepared. The folders should be filed in chronological order.

B. Other Records of the Association

1. The bank statement and canceled checks should be filed in chronological order. If a canceled check is required as evidence of the payment of an association expense (see section II, part D) a typewritten copy of the canceled check should be filed with the other canceled checks or a notation made that a copy thereof is attached to a particular Form ACP-11 which is on file in the office of the secretary of the association.

2. A copy of any statements or memoranda made in connection with any items of expense claimed on Form ACP-9 should be filed.

SECTION VI. DEFINITIONS

1. In this procedure, unless the content or subject matter otherwise requires -----

"Association" means the county agricultural conservation association of a State within the Southern Region for which the Article of Association and County Roster have been prepared and approved.

"President" means the member of the board of directors of the association who has qualified for the office under section 6, Article V, of SR-3(Revised) or any other officer or officers who, pursuant to Article V of SR-3(Revised) may act in the absence of the president.

"Secretary" means the county agent for the county or counties in which the association operates or the district agent of the State Extension Service in whose district the association is located or the person by him designated for the purpose in counties having no county agents.

"Treasurer" means the Assistant in Agricultural Conservation or other employee who is qualified for the office pursuant to section 12, Article V of SR-3(Revised) and who has been bonded for the faithful performance of his duties under an approved bond.

"Expense" means those items of the budget of the association which have been approved on Form SR-105.

2. This procedure shall be effective as of April 1, 1937, and shall remain in effect until amended or revoked.

SR County Association Procedure 101, Revised
Amendment No. 1

Issued May 27, 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

ACCOUNTING AND OFFICE PROCEDURE FOR SECRETARIES AND TREASURERS
OF
COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

I. Section III, part B, paragraph 1, sub-paragraph (e)
is amended by the deletion of sub-paragraph (e) thereof and the
substitution of the following:

(e) Enter after the words "The United
States, Dr., To", the name of the treasurer of the
association (exactly as it appears on the treasurer's
bond) followed by the abbreviation "Treas." and the
name of the county or counties in which the associa-
tion operates and the abbreviation "Co. A. C. A."

THE UNIVERSITY OF CHICAGO

DEPARTMENT OF THE HISTORY

OF THE UNITED STATES

AND OF THE HISTORY OF THE WORLD

OF THE UNIVERSITY OF CHICAGO

THE UNIVERSITY OF CHICAGO

THE UNIVERSITY OF CHICAGO

OCT 7 1937

SR- County Association Procedure 101, Revised
Amendment No. 2

Issued September 25, 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

ACCOUNTING AND OFFICE PROCEDURE FOR SECRETARIES AND TREASURERS
OF
COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

Section V is amended by the addition thereto of Part C, as follows:

C. Record of County Association Budget Estimates, Revisions and Expenditures,
Form SRM-119

1. For purposes of maintaining appropriate records of administrative expenses of the county association, the Secretary shall open accounts on Form SRM-119 as of the beginning of the fiscal year 1938, and shall post on the first line thereof the approved estimate of association expenses, Form SR-105, for the current period.

a. Recording on Form SRM-119 the Estimate of Total Association Expenses, Form SR-105

(1) Enter in the column headed "Date" the beginning date of the period covered by the Budget estimate, Form SR-105.

(2) Enter in the column headed "Description" the words "Approved Budget to March 1, 1938".

(3) In columns bearing appropriate administrative expense classification headings, enter the approved amounts estimated for each classification on Form SR-105. In the column headed "Reserve" enter the amount set up for that purpose. No entry will be made in the column headed "Total Claimed".

(4) In the column headed "Total Unobligated Balance" enter the total amount of the approved budget, which amount will also be the total of all entries on the first line of the Form SRM-119.

2. Following the opening entries described above, all approved administrative expense statements, disallowances and transfers will be posted to Form SRM-119, as outlined below, for the purpose of keeping a current record of expenditures and unobligated balances in the association budget.

a. Recording Administrative Expense Vouchers, Form ACP-8

(1) Immediately after preparing (but before transmitting to the State office) Forms ACP-9, ACP-10 and ACP-8 covering Association expenses for the month just ended, the Association Secretary will insert sub-totals on his file copy of the statement forms showing amounts of expenses incurred by administrative expense

classifications. A check should be made to determine that the combined total of all such sub-totals equals the amount appearing on line 6 of Form ACP-8.

The totals of administrative expense classifications (sub-totals described above) should then be entered in the appropriate columns of Form SRM-119 on the next available line for posting, as follows:

(a) Enter in the column headed "Date" the ending date of the month covered by the expense voucher being recorded.

(b) Enter in the column headed "Description" the form number "ACP-8,...", followed by the consecutive number (statement number) assigned thereto. For example, assuming that the July statement is being recorded and that it is the fourth in sequence, the entry should be "ACP-8, 4-July".

(c) In columns bearing the appropriate administrative expense classification headings enter the amounts of the sub-totals appearing on Forms ACP-9 and ACP-10. (See section 2, a, (1), above)

(d) Enter in the column headed "Total Claimed" the amount on line 6 of Form ACP-8.

(e) Enter in the column headed "Total Unobligated Balance" the result obtained by subtracting the amount just entered in the "Total Claimed" column from the figure last entered in the "Total Unobligated Balance" column.

(2) Enter on the next line available for posting (which will be a line on which the word "Balance" is printed in the column headed "Description") the results obtained by subtracting postings made in accordance with sub-paragraph (c), under paragraph (1), above, from the preceding figure in each administrative expense classification column. (In the event an amount claimed exceeds the balance remaining in any administrative expense classification column, enter the amount of such excess in red ink, signifying that the account is temporarily overdrawn, and execute Form SRM-120 as outlined in subsequent paragraphs).

(a) In the column headed "Total Unobligated Balance" enter the same amount as resulted from the last entry. A check should be made to determine that the total of all balances in administrative expense classification columns equals the amount entered in the column headed "Total Unobligated Balance".

b. Recording a Request for Transfer of Funds, Form SRM-120

(1) If a current month's expenses under any administrative expense classification exceeds the balance remaining at the end of the previous month or if at any time the balances remaining unobligated are not ample to cover anticipated expenditures, the Association Secretary will prepare Form SRM-120, in triplicate,

requesting approval of a transfer of funds, in an amount sufficient to cover the necessary expenditures, from the Reserve and/or other items having balances in excess of future requirements, to the classification so exceeded or considered insufficient.

The Request for Transfer of Funds, Form SRM-120, is to be used for transfers of amounts budgeted to various administrative expense classifications and Reserve only in cases where such transfers involve no change in the total amount of the approved Form SR-105. (Revisions changing the total amount of the approved budget will be made by using a Revised Form SR-105).

(a) The Association Secretary will prepare SRM-120 in triplicate. After being signed by the President and Secretary, the original and one copy will be forwarded to the State office for approval.

Note: In cases where a transfer request is made to cover temporary overdrafts (see section 2, paragraph (2), above) the two copies of Form SRM-120 must be transmitted to the State office with the expense voucher including the excessive expenditures. Payment of the voucher in its entirety is contingent upon State office approval of Form SRM-120.

(2) If the Form SRM-120 is approved by the State office a copy will be returned to the Secretary and will then be posted by him to Form SRM-119, as follows:

(a) Enter in column headed "Date" the date on which the Form SRM-120 was approved by the State Administrative Officer.

(b) In the column headed "Description" enter the form number "SRM-120,...", followed by the consecutive number of the request.

(c) In the administrative expense classification columns of Form SRM-119 effected by the transfers, enter transfers or additions to previous balances, placing a plus sign immediately to the left of these figures, and enter in the usual manner transfers or deductions from previous balances. (Since entries in administrative expense classification columns normally are deductions from previous balances, these latter figures need not be preceded by a minus sign.)

(d) No entry will be made in the column headed "Total Claimed".

(e) Enter in the column headed "Total Unobligated Balance", the balance previously shown.

(3) Enter on the next line on which the word "Balance" is printed in the column headed "Description", the results obtained

by adding entries preceded by a plus sign and by subtracting other entries from the preceding figure in each administrative expense classification column.

(a) Enter in the column headed "Total Unobligated Balance", the balance previously shown.

c. Recording a Schedule of Exceptions, Form ACP-37

(1) Upon receipt of a Schedule of Exceptions, Form ACP-37, from the State office disallowing, in whole or in part, items listed on Forms ACP-9 and ACP-10, the Association Secretary will analyze the disallowances as to the administrative expense classifications effected and insert sub-totals thereon for posting to Form SRM-119, as follows:

(a) Enter in the column headed "Date" the date on which the Form ACP-37 was signed by the Administrative Officer.

(b) In the column headed "Description" enter the form number "ACP-37,...", followed by the consecutive number of the expense voucher to which it applies.

(c) Enter in the administrative expense classification columns effected the amounts disallowed, placing a plus sign immediately to the left of the figures entered.

(d) In the column headed "Total Claimed" enter, in red ink, the total of all disallowances.

(e) In the column headed "Total Unobligated Balance" enter the result obtained by adding the amount just entered in the "Total Claimed" column to the figure last entered in the "Total Unexpended Balance" column.

(2) Enter on the next line on which the word "Balance" is printed in the column headed "Description", the results obtained by adding the entries made from the Form ACP-37 to the preceding figures in each administrative expense classification column.

(a) Enter in the column headed "Total Unobligated Balance", the balance previously shown.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
SOUTHERN DIVISION

PROCEDURE FOR REPORTING THE DISTRIBUTION OF EXPENSES
UNDER THE VARIOUS PROGRAMS ADMINISTERED BY THE COUNTY
AGRICULTURAL CONSERVATION ASSOCIATION

A. Form SR-County No. 1, Distribution of Monthly Expenses Among
Various Programs Administered by The County Agricultural Con-
servation Association.

1. Purpose - This form shall be used to report the estimated
amount of expenses incurred each month under the
various programs in order that a proper distribu-
tion of the cost of each program may be recorded
on the accounting records in the State office.

2. Preparation of Form -

- (a) Number of copies: Prepare SR-County No. 1 in
triplicate (original and two copies). Attach the
original and first copy to the related ACP-8 sub-
mitted to the State office and attach the second
copy to the copy of Form ACP-8 retained in the
county file.
- (b) Enter the name of the county and State in the
space provided therefor in the upper right-hand
corner.
- (c) Enter the date the form was prepared in the space
provided therefor in the upper right-hand corner.
- (d) In the space following the words "Voucher No."
enter the number of the Form ACP-8 to which this
form is related.
- (e) In the space following the word "month" enter the
name of the month for which the report is being
made.
- (f) Enter in the county column opposite the name of
the applicable program the amount of the estimated
portion of the entry on line 7 of ACP-8 which was
incurred in connection with the administration of
such program, except in the cases of Commodity Loan
Programs for months during which collections have
been made for such loans. In such cases where col-
lections have been made for commodity loans, the



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difference between the estimated expenditures for commodity loans and the amount of collections for commodity loans entered in line 1(c) of Form ACP-8 should be entered in the county column. If the amount of such collections exceeds the amount of estimated expenditures for commodity loans, this difference, preceded by a minus sign, should be entered in the county column.

EXAMPLE: Estimated expenses for the Agricultural Conservation Program, Crop Insurance Program for Wheat, and Cotton Price Adjustment Programs were \$800, \$200 and \$100, respectively. A collection of \$200 was made for crop loans for wheat, while estimated expenses for crop loans on wheat were \$100. The entry in line 7 of voucher Form ACP-8 was \$1,000. Entries in the county column of Form SR-County No. 1 should be as follows:

Agricultural Conservation Program...	\$ 800.00
Crop Insurance Program for Wheat....	200.00
Cotton Price Adjustment Program.....	100.00
Crop Loans on Wheat.....	- 100.00
Total.....	<u>\$1000.00</u>

(g) Enter on line 15 of the county column the total of the amounts appearing in such column, which total must be equal to the amount on line 7 of ACP-8.

(h) The certification on the bottom of SR-County No. 1 should be executed on both copies submitted with Form ACP-8 to the State office.

Issued February 17, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

ACCOUNTING AND OFFICE PROCEDURE FOR SECRETARIES AND TREASURERS
OF
COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

I. Section I, part C, is amended by the addition of paragraphs 5, 6, 7 and 8:

5. For the purpose of securing ratioed enlargements of aerial photographic reproductions from the Forest Service of the United States Department of Agriculture each county association desiring such enlargements shall prepare a request for same, in duplicate, in the following form:

"ADMINISTRATIVE OFFICER IN CHARGE:

In compliance with instructions, the county agricultural conservation association of _____ County, State of _____ has authorized the purchase of _____ ratioed enlargements of aerial photographic reproductions from the Forest Service of the United States Department of Agriculture, the serial numbers of which are listed on Form SRM-222 (Revised), Factors for Ratio Prints, attached hereto, at a uniform price of \$1.00 each.

We are, therefore, transmitting herewith Forms ACP-8 and ACP-9, properly executed, and request an advance of funds in the amount of \$_____ in order that said purchase may be made.

Secretary"



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Mr. J. H. Brown, General Agent

6. The total purchase price of the desired enlargements shall be entered on Form ACP-9 and included in the total of Form ACP-8 for the current month in which the request is made; provided, however, that a county association may authorize the preparation of supplemental Forms ACP-8 and ACP-9 where the need for immediate delivery of the enlargements is urgent. In every instance, the original of the request for purchase and of Form SRM-222 (Revised), Factors for Ratio Prints, must accompany and support the related Forms ACP-8 and ACP-9.

7. The State Administrative Officer in Charge will handle regular or supplemental Forms ACP-8 and ACP-9 in the usual routine manner and, upon the receipt of check from the Regional Disbursing Officer, the treasurer of the county association will deposit same in bank to the credit of the association, drawing against such deposit its check payable to the Treasurer of the United States (which must be certified) and forwarding same, accompanied by the duplicate of the request for purchase and of Form SRM-222 (Revised), Factors for Ratio Prints, to the State Office for clearance and transmittal to the Director of the Southern Division.

8. The Southern Division will secure a receipt from the Forest Service, United States Department of Agriculture, for the remitted funds, transmitting same directly to the treasurer of the county association concerned to be used by him in support of the disbursement in the same manner as any receipt covering a miscellaneous purchase.



UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

ACCOUNTING AND OFFICE PROCEDURE FOR SECRETARIES AND TREASURERS
OF
COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

I. Section I, part C, paragraphs 5, 6, 7 and 8, is amended to read as follows:

5. For the purpose of securing ratioed enlargements of aerial photographic reproductions for use by the county association from the Agricultural Adjustment Administration, Forest Service or Soil Conservation Service, of the United States Department of Agriculture each county association desiring such enlargements shall prepare a request for same, in duplicate, in the following form:

"ADMINISTRATIVE OFFICER IN CHARGE:

In compliance with instructions, the county agricultural conservation association of _____ County, State of _____ has authorized the purchase of _____ ratioed enlargements of aerial photographic reproductions from the _____, of the United States Department of Agriculture, the serial numbers of which are listed on Form AAA-391, "Order for Aerial Photographic Material", attached hereto, at a price of \$ _____ each.

We are, therefore, transmitting herewith Forms ACP-8 and ACP-9, properly executed, and request an advance of funds in the amount of \$ _____ in order that said purchase may be made.

Secretary"

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6. The total purchase price of the desired enlargements shall be entered on Form ACP-9 and included in the total of Form ACP-8 for the current month in which the request is made; provided, however, that a county association may authorize the preparation of supplemental Forms ACP-8 and ACP-9 where the need for immediate delivery of the enlargements is urgent. In every instance, the original of the request for purchase and a copy of Form AAA-391, "Order for Aerial Photographic Material", must accompany and support the related Forms ACP-8 and ACP-9.

7. The State Administrative Officer in Charge will handle regular or supplemental Forms ACP-8 and ACP-9 in the usual routine manner and, upon the receipt of check from the Regional Disbursing Officer, the treasurer of the county association will deposit same in bank to the credit of the association, drawing against such deposit its check payable to the Treasurer of the United States (which must be certified) and forwarding same, accompanied by the related Forms AAA-391, "Order for Aerial Photographic Material" to the office of Director, Southern Division, Agricultural Adjustment Administration, Washington, D. C.

8. The Southern Division will secure a receipt from the Agricultural Adjustment Administration, Forest Service, or Soil Conservation Service, of the United States Department of Agriculture, for the remitted funds, transmitting same directly to the treasurer of the county association concerned to be used by him in support of the disbursement in the same manner as any receipt covering a miscellaneous purchase.